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October 6, 2006

Hon. Dorothy Eisenberg, United States Bankruptcy Judge
United States Bankruptcy Court
Long Island Federal Courthouse
290 Federal Plaza
POB 9013
Central Islip, NY 11722

Re: In re In re Joseph and Frances Ventimiglia, Debtors
Ch. 7 Bankr. Case No. 802-86399-478

Amendments to correct typographical errors in Plaintiff's Pretrial
Memorandum of Law in Ackerman v. Ventimiglia et al., Adv. Proc. No.
804-8501-478 (adjourned trial date: 10/10/06 at 2:00 p.m.)
MLGB File No. 8550-76

Dear Judge Eisenberg:

I am the plaintiff/trustee, and my Firm is my counsel, in the above case and adversary proceeding.

I previously filed and served a Pre-Trial Memorandum of Law.

I have discovered that there were typographical errors in this Pre-Trial Memorandum of Law, and am therefore filing herewith (and serving by fax and mail, on defendants' counsel, with a copy of this letter) an amended Pre-Trial Memorandum of Law.

The typographical errors were as follows:

1. Page 4, second paragraph in Part II: (a) line 5, first citation after "See" should read pp. 13-14 of Exhibit "5" (rather than p. 10 of Exhibit "5" as incorrectly written in original Memorandum); and (b) line 6, citation at

end of line should read pp. 9-10 & 30 (rather than just p. 30 as incorrectly written in original Memorandum);

2. Page 6, line 2 incorrectly read as follows: "(Debtors at their 341); Exhibit "5" at pp. 7-9 (Mrs. Carragher); Exhibit "16" at p. 13"; Exhibit". This line (now at page 3 of the Amended Memorandum) should have read: "(Debtors at their 341); Exhibit "16" at p. 13 (Mrs. Carragher); Exhibit "15"...".
3. Page 9, footnote 5, next to last line, reference to Exhibit "18" in original Memorandum was wrong, should have referred to (and does in Amended Memorandum) to Exhibit "17".

I apologize for my errors, and for any inconvenience these may have caused.

Thank you for your time and attention to this matter.

Respectfully yours,

/s Neil H. Ackerman
Neil H. Ackerman

Enclosures

cc (by fax and mail, w encls): Howard Aranoff, Esq., counsel for the defendants